

Doc 24631 File POR ODN 2 FERT POR THE PART OF THE PORT OF THE PORT

Pg 1 of 38 P.Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370 (5) 2747016, 2747017 E-mail: info@zpr.lt

www.zprinternational.com

January 5, 2012

Honorable James M. Peck Courtroom 601 One Bowling Green New York, New York 10004

Re: Lehman Brothers Holdings Inc., et al. Debtors

Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)

ZPR International Inc. Claim Number

6530

Originally filed:

7/28/2009

Classification and Amount:

ADMIN: \$216,000.00

Dear Sir:

We kindly and respectfully ask your advice on what to do. We cannot understand the latest objection to our claim.

Lehman received substantial money from Oppenheimer Funds to pay for our research according to the SEC "safe harbor" rules. They repeatedly told us they were sending the money to us and then failed within a couple of days. This money never belonged to Lehman.

Lehman was our middle man and received significant additional compensation from Oppenheimer Funds for this. We were the primary provider of research for 21 billion under management which traded through Lehman. These contracts and relationship was in place for 12 years and a very large pool of funds have been accumulated in advance to pay us quarterly over in the future. Our team worked hard to provide continuous on line support and research for all the money invested. All we want is our last invoice paid. If we start a discovery process to find out how much money was actually reserved for us, that amount would be many times bigger.

The entire affair is most disturbing with the debtors trying to exclude claims.

Can we and do we have to sue them separately to get our money? We are quite angry over these shenanigans and it would probably cost us more to prove our point that money given to them for a third party does not belong to them.

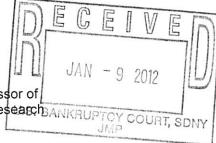
Sincerely.

Max Zavanelli

President

Distinguished Alumni Professor of

Applied Investments and Research



Enclosed:

- Copy of the Letter to Epiq Bancruptcy Solutions with 4 items attached. ١.
- Previous objections with responses, acknowledgements, & communications. 11.
 - a. 12/22/2011 objection dated (12/12/11) along with our reply (10 pages)
 - b. Notice of Withdrawal dated June 20, 2011
 - c. 1/20/2011 request letter to participate in telephonic court appearance (3/3/2011)
 - d. 9/24/2010 objection to claim, our reply, refilled claim, & supporting documents
 - e. Acknowledgement of receipt of proof of claim 9/16/2009
 - f. Original claim filed 7/24/2009
 - a. Verbal Correspondence & email correspondence

08-13555-mg Doc 24631 Filed 01/09/12 Entered 01/25/12 14:05:51 Main Document



ZPR INTERNATIONAL, INC.

P. Luksio Str. 32, LT-08222 Vilnius, Lithuania Tel: +370 (5) 2747016, Fax: +370 (5) 2747017 E-mail: info@zpr.lt www.zprinternational.com



January 5, 2012

To: Epiq Bankruptcy Solutions, LLC Attn: Lehman Brothers Holdings, Inc. 757 Third Avenue, 3rd Floor New York, NY 10017

Re: Lehman Bankruptcy

We are most displeased with your service. This is our first (and hopefully only) bankruptcy filing. When we completed the initial forms, we asked you if our paperwork was correct and you affirmed. Then we were rejected because we did not repeat Lehman's name in the second box and that we did not have a claim number. That was a silly catch 22 because we had to file to get a claim number. You did not notify us of a claim number! After getting that straightened out and the objections dropped, you now send us a letter postmarked December 27, that we need to have an original signature on our W-8BEN form by December 30. This was received at my US mailing address on January 4. Our company is in Europe. I received notification today on January 5 after which I am immediately sending by express mail this letter, the W-8BEN, the scanned postmarks and your letter.

Max Zavanelli President Distinguished Alumni Professor of Applied Investments and Research

Enclosed:

- 1. Copy of the letter from Epiq Bankruptcy Solutions
- 2. Copy of the envelope showing the postmark
- 3. Copy of rejected form W-8BEN
- 4. New signed form W-8BEN

Copy Honorable Judge Peck



Date:

Tuesday, December 06, 2011

Re:

LEHMAN BROTHERS HOLDINGS INC.

To Whom It May Concern:

(2) certificati	eived your response to our request for your (1) executed tax identification form and ion regarding status with respect to the above-referenced matter. Your information recorded for the following reason(s):
	W-9/W-8 Form was not provided. If you are a U.S. entity or individual, you must complete and return Form W-9. If you are a non-US entity or individual, you must complete and return the appropriate Form W-8 (either a Form W-8BEN, Form W-8ECI, Form W-8EXP, or Form W-8IMY, as applicable). Forms are available at www.irs.gov .
	W-9 Form does not contain a tax identification number. If you are a non-US entity or individual, you must complete and return the appropriate Form W-8 (either a Form W-8BEN, Form W-8ECI, Form W-8EXP, or Form W-8IMY, as applicable). Forms are available at www.irs.gov .
x	W-9/W-8 Form does not contain an original signature
	Certification Regarding Status was not provided
	Certification Regarding Status was not signed
	Other:

PLEASE RETURN <u>THIS LETTER</u> ALONG WITH A PROPERLY COMPLETED AND EXECUTED <u>TAX FORM</u> AND/OR <u>CERTIFICATION REGARDING STATUS</u> TO EPIQ SO AS TO BE <u>RECEIVED</u> BY <u>DECEMBER 30, 2011</u> AT ONE OF THE FOLLOWING ADDRESSES:

If by first-class mail:	If by Hand Delivery or Overnight mail:		
Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076	Epiq Bankruptcy Solutions, LLC Attn: Lehman Brothers Holdings Inc. 757 Third Avenue, 3rd Floor New York, NY 10017		

If you have any questions regarding your claim or this request, please contact Epiq at 866-879-0688 (non-US: +1 503-597-7691).

W9FormID 20656 W9LabelID 2459



Please direct to the attention of the Addressee, Legal Documents Enclosed -Legal Department or President.



ZPR INTERNATIONAL INC. 1642 NORTH VOLUSIA AVENUE ATTN: MAX ZAVANELLI ORANGE CITY FL 32763

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DEC 0 2 2011

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Rev. February 2006) Department of the Treasury

► Section references are to the Internal Revenue Code. ► See separate instructions.

OMB No. 1545-1621

Internal	Revenue Service	or payer. Do not	t send to the IR	S.	
	t use this form for:				Instead, use Form:
● A U	J.S. citizen or other U.S. person, including a resident allen individual erson claiming that income is effectively connected with the conduct				W-9
or a	a trade or business in the United States				W-8ECI
● A TO	preign partnership, a foreign simple trust, or a foreign grantor trust (see	instructions for ex	(ceptions)		W-8ECI or W-8IMY
A to forei	preign government, international organization, foreign central bank of iss lign private foundation, or government of a U.S. possession that receive	iue, foreign tax-ex	tempt organization	on,	
CIBIN	ming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (s	see instructions)			W-8ECI or W-8EXP
Note: claim t	These entities should use Form W-8BEN if they are claiming treaty ben they are a foreign person exempt from backup withholding.	efits or are providi	ing the form only	to	
 A pe 	erson acting as an intermediary				W-8IMY
Note:	See instructions for additional exceptions.				
Part	Identification of Beneficial Owner (See instruction	s.)	_		
1 1	Name of individual or organization that is the beneficial owner		2 Count	try of incom	poration or organization
ZPR	International Inc		Turks & C	aicos	
3	Type of beneficial owner: Individual Corporation	n Disregar	ded entity	Partnership	☐ Simple trust
	Grantor trust Complex trust Estate	Governm	nent 🗆	International	organization
[☐ Central bank of issue ☐ Tax-exempt organization ☐ Private four	ndation			
4 1	Permanent residence address (street, apt. or suite no., or rural route). E	o not use a P.O.	box or in-care-	of address	j.
<u>P. Lu</u>	uksio Str. 32				
	City or town, state or province. Include postal code where appropriate.			Country	(do not abbreviate)
Vilnic	us LT-08222			Lithuania	3
5 I	Mailing address (if different from above)				
					
(City or town, state or province. Include postal code where appropriate.		_	Country	(do not abbreviate)
6 I	U.S. taxpayer identification number, if required (see instructions)	7	Foreign tax id	entifying nu	umber, if any (optional)
	SSN or ITIN	I EIN			
8 1	Reference number(s) (see instructions)				
Part	Claim of Tax Treaty Benefits (if applicable)				
9 (I certify that (check all that apply):				
a G	The beneficial owner is a resident of Lithuania	within the meaning of	the income tax treaty	between the L	Inited States and that country.
b [If required, the U.S. taxpayer identification number is stated on line	6 (see instruction	ıs).		
c [The beneficial owner is not an individual, derives the item (or items) applicable, meets the requirements of the treaty provision dealing v				laimed, and, if
ء د					otion as interest from a
a (The beneficial owner is not an individual, is claiming treaty benefits U.S. trade or business of a foreign corporation, and meets qualified 			ign corpor	INDIT OF UNEIGST HOME
e [The beneficial owner is related to the person obligated to pay the in				
40.	Form 8833 if the amount subject to withholding received during a c	•		-	
	Special rates and conditions (if applicable—see instructions): The ben				
	treaty identified on line 9a above to claim a		my type of theore	ie):	******* ********** *
'	Explain the reasons the beneficial owner meets the terms of the treaty	arucie:			
		*****************	•••••••	• • • • • • • • • • • • • • • • • • • •	,
Part	III Notional Principal Contracts		File	LISBC - South	hern District of New York
11 [☐ I have provided or will provide a statement that identifies those not	ional orincinal con		nan Brothers H	oldinas Inc W-9's, Et Al.
''' '	connected with the conduct of a trade or business in the United St			08-13	555 (JMP) 0000002459
Part		<u></u>	N1		11811 CA 1181
Under p	penalties of perjury, I declare that I have examined the information on this form a	nd to the best of my	knc		HINI MANA
	certify under penalties of perjury that: the beneficial owner (or am authorized to sign for the beneficial owner) of all the	income to which this	torr III		,01910 CHR 19 CH
2 The b	beneficial owner is not a U.S. person,				
3 The in	income to which this form relates is (a) not effectively connected with the conduct bject to tax under an income tax treaty, or (c) the partner's share of a partnership	of a trade or busine	ess in the United S sted income, and	lates, (b) effe	ctively connected but is
4 For b	broker transactions or barter exchanges, the beneficial owner is an exempt foreigr	n person as defined in	n the instructions.		at a basedfalatic conservation
Further	rmore, I authorize this form to be provided to any withholding agent that has cont thholding agent that can disburse or make payments of the income of which I am	rol, receipt, or custor the beneficial owner	dy of the income of	r which I am	the peneticial owner or
J., ****	- M				
Sian	Here My farant	*******	09/09/		Alsi DENS
~.5.1	Signature of scheficial owner (or individual authorized to sign for	beneficial owner)	Date (MM-OD-Y	YYY) (Capacity in which acting

Cat. No. 25047Z

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Department of the Treasury Internal Revenue Service		ferences are to the this form to the wit					
Do not use this form for: A U.S. citizen or other A person claiming tha of a trade or business	U.S. person, inc t income is effect in the United St	cluding a resident ali stively connected with ates	en individual 1 the conduct				Instead, use Form: W-9
 A foreign partnership, A foreign government, foreign private foundar claiming the applicabil Note: These entities sho 	international orgition, or governmility of section(s) and use Form W	ganization, foreign ce ent of a U.S. posses 115(2), 501(c), 892, 8 -8BEN if they are cla	entral bank of issue, sion that received ef 95, or 1443(b) (see it iming treaty benefits	foreign tax-exen fectively connec nstructions) .	npt organization ted income of	r that is	.W-8ECI or W-8IMY .W-8ECI or W-8EXP
 claim they are a foreign A person acting as an 		rom backup withhold	ing.				W-8IMY
Note: See instructions for	•	eptions.					
Part I Identific	cation of Ber	neficial Owner (See instructions.)				
	or organization	that is the beneficial	owner			•	ation or organization
ZPR International Inc 3 Type of beneficial			Corporation		Turks & C		Simple trust
Grantor trust		ndividual Complex trust	Corporation Estate	☐ Disregarded ☐ Governmen	. –	Partnership International or	
Central bank of i	ssue 🔲 T	ax-exempt organization	Private foundati	on			ga. #2411011
	ce address (stre	et, apt. or suite no.,	or rural route). Do n	ot use a P.O. be	ox or in-care	of address.	- 1-11
P. Luksio Str. 32						Causta da	not obbeniete)
Vilnius LT-08222		ilude postal code wh	ere appropriate.			Lithuania	not abbreviate)
5 Mailing address (if	unerent irom ai						
City or town, state	or province. Inc	lude postal code wh	ere appropriate.			Country (do	not abbreviate)
6 U.S. taxpayer iden	tification number	r, if required (see ins	tructions)	7	Foreign tax id	entifying num	ber, if any (optional)
8 Reference number	(s) (see instruction	ons)					
Contill Oloim	4 Tau Tuanta	Renefite /if con	icable)				
		Benefits (if appl	icable)				
9 certify that (che	er is a resident of	Lithuan	ia with	in the meaning of the	income tax treaty	between the Unite	ed States and that country.
		dentification number		_	•		•
c The beneficial applicable, me	owner is not an ets the requirem	individual, derives the	e item (or items) of i	ncome for which imitation on ben	the treaty be efits (see inst	enefits are clai ructions).	med, and, if
U.S. trade or b	ousiness of a fore	individual, is claiming eign corporation, and	l meets qualified res	ident status (see	instructions).		
Form 8833 if the	he amount subje	to the person obliga ect to withholding red	eived during a calen	dar year exceed	s, in the aggr	egate, \$500,0	00.
treaty identified on	line 9a above to	pplicable—see instru o claim a	% rate of withhol	ding on (specify	type of incon	ne):	
Explain the reason	s the beneficial of	owner meets the tem	ns of the treaty artic	le:			·····
	al Principal C				ata fram which	h the issems	is not offsetively
connected with	n the conduct of	a statement that ide a trade or business	in the United States	. I agree to upda	ate this staten	nent as require	ed.
Part IV Certific Under penaltles of perjury, I		e examined the informat	ion on this form and to	the best of my kn	owledge and be	elief it is true, co	prect, and complete. I
further certify under penaltie 1 i am the beneficial owner	s of perjury that:						
2 The beneficial owner is no 3 The income to which this not subject to tax under an	it a U.S. person, form relates is (a) r	not effectively connected	d with the conduct of a	trade or business	in the United S	tates, (b) effection	vely connected but is
4 For broker transactions or Furthermore, I authorize this any withholding agent that of	barter exchanges,	, the beneficial owner is ed to any withholding a	an exempt foreign personnt that has control, re	son as defined in the eceipt, or custody	he instructions.	of which I am the	e beneficial owner or
Sign Here	rayour	owner (or individual auth	•••••	Con	2 (S) 2		sident pacity in which acting
signa	many of periodicial C	ention (or interreduct addition	- July 10 balls		y 00-1	, ,	,

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ZPR INTERNATIONAL, INC.

P. Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370 (5) 2747016, 2747017 E-mail: info@zpr.lt www.zprinternational.com



December 22, 2011

Honorable James M. Peck Courtroom 601 One Bowling Green New York, New York 10004

Re: Lehman Brothers Holdings Inc., et al. Debtors

Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)

ZPR International Inc. Claim Number

Originally filed:

6530 7/28/2009

Classification and Amount:

ADMIN: \$216,000.00

Dear Honorable Judge Peck:

We cannot understand this objection. Lehman held substantial money on behalf of Oppenheimer Funds to pay for research for investments. This money was generated through trading commissions that was directed to Lehman for ZPR International. Lehman had a contract with ZPR International and Oppenheimer Funds for this purpose according to SEC rules. This agreement had been in place for 12 years. Oppenheimer instructed Lehman to pay ZPR International for its research. This payment was confirmed by Lehman that it was being sent but was never made due to the bankruptcy. (Lehman said the check was in the mail.)

Lehman had received payment for our services and failed to pay us. They are more than just liable. That is a form of theft.

Enclosed is our claim form and supporting documents.

Sincerely.

Max Zavanelli, President

CC: Weil Gotshal & Manges LLP

767 fifth Avenue

New York, New York 10153

Attn: Robert J. Lemons, Esq. & Mark Bemstein, Esq.

The Office of the United States Trustee for Region 2 33 Whitehall Street 21st Floor

New York, New York 10004

Attn: Tracy Hope Davis, Esq., Elisabeth Gasparini, Esq., & Andrea Schwartz, Esq.

Milbank, Tweed, Hadley & McCloy LLP 1 Chase Manhattan Plaza

New York, New York 10004

Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.

08-13555-mg Doc 24631 Filed 01/09/12 Entered 01/25/12 14:05:51 Main Document 08-13555-jmp Doc 23247 Filed 12/12/018 Of Response Dead 12/12/11 18:05:53 Main Document HEARING DATE ASD 11/44 January 26, 2012 at 10:00 a.m. (Eastern Time) RESPONSE DEADLINE: January 11, 2012 at 4:00 p.m. (Eastern Time)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF DEBTORS' TWO HUNDRED FORTY-FIRST OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153 Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Robert J. Lemons

Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

Debtors. : (Jointly Administered)

-----X

NOTICE OF HEARING ON DEBTORS' TWO HUNDRED FORTY-FIRST OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)

PLEASE TAKE NOTICE that on December 12, 2011, Lehman Brothers

Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "<u>Debtors</u>"), filed their two hundred forty-first omnibus objection to claims (the "<u>Debtors</u>' Two Hundred Forty-First Omnibus Objection to Claims"), and

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that a hearing (the "Hearing") to consider the Debtors' Two Hundred Forty-First Omnibus

Objection to Claims w II be held before the Honorable James M. Peck, United States Bankruptcy

Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New

York, One Bowling Green, New York, New York 10004, on January 26, 2012 at 10:00 a.m.

(Eastern Time), or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Two Hundred Forty-First Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabeth Gasparini, Esq., and Andrea Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and

08-13555-mg Doc 24631 Filed 01/09/12 Entered 01/25/12 14:05:51 Main Document 08-13555-jmp Doc 23247 Filed 12/12/10 Eft@ed 12/12/11 18:05:53 Main Document Pg 3 of 16

Evan Fleck, Esq.); so as to be so filed and received by no later than January 11, 2012 at 4:00 p.m. (Eastern Time) (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Two Hundred Forty-First Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Two Hundred Forty-First Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: December 12, 2011 New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Facsimile: (212) 310-8007

Attorneys for Debtors and Debtors in Possession

		7
United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076	PRO	OF OF CLAIM
In Re: Merit, LLC, Chapter 11 Case No. 09-17331 (JMP) In Re: LB Somerset LLC, Chapter 11 Case No. 0917503 (JMP) In Re: LB Preferred Somerset LLC, Chapter 11 Case No. 09-17505 (JMP)		
Name of Debtor Against Which Claim is Held Lehman Bros. Hldg. Inc 08-13555 (JMP)		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 14 U.S.C. § 503.	THIS SPACE I	S FOR COURT USE ONLY
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) LBH (CREDITOR, DBF, CREDNUM) CREDNUM #1000151475 ZPR INTERNATIONAL INC.	Check this box to indicate that this claim amends a previously filed claim.	
1642 N. Volusia Ave Orange City, FL 32763	Court Claim Number: 6530 (If known)	
Attn: Max Zavanelli max@zprinternational.com	Filed on: 7/28/2009	
Telephone number: 386-775-1177 Email Address:	- 1100 UM	
Name and address where payment should be sent (if different from above)	Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
	Check this box if you are the debtor or trustee in this case.	
Telephone number: Email Address:		5. Amount of Claim Entitled to Priority
Amount of Claim as of Date Case Filed: \$ 216,000.00 If all or part of your claim is secured, complete Item 4 below; however, if all of your claitem 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503 Check this box if claim includes interest or other charges in addition to the princip itemized statement of interest or additional charges.	(b)(9), complete Item 6.	under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim:
Basis for Claim: Third Party Payment due (See instruction #2 on reverse side.)		U.S.C. § 507(a)(1)(A) or (a)(1)(B).
3. Last four digits of any number by which creditor identifies debtor: 6926 3a. Debtor may have scheduled account as: 6926 (See instruction #3a on reverse side.)		☐ Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptey petition or cessation of the debtor's business, whichever is earlier - 11
 Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right requested information. 	of setoff and provide the	U.S.C. § 507(a)(4). Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).
Nature of property or right of setoff: Real Estate Motor Vehicle Describe:	Other	Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C.
Value of Property: S Annual Interest Rate Amount of arrearage and other charges as of time case filed included in secured cl S Basis for perfection:	% aim, if any:	\$ 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. \$ 507(a)(8).
Amount of Secured Claim: \$ Amount Unsecured: \$		Other - Specify applicable paragraph of 11 U.S.C. § 507(a)().
 Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C (See instruction #6 on reverse side.) 	. §503(b)(9): \$	Amount entitled to priority:
		s
7. Credits: The amount of all payments on this claim has been credited for the purpos 8. Documents: Attach redacted copies of any documents that support the claim, such orders, invoices, itemized statements of running accounts, contracts, judgments, mortgag Attach redacted copies of documents providing evidence of perfection of a security inter "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY I SCANNING. If the documents are not available, please explain:	as promissory notes, purchase es and security agreements. est. (See definition of	FOR COURT USE ONLY
Date: Oct/5 Signature: The person filing this claim must sign it. Sign and print name other person authorized to file this claim and state address and telephone nur address above. Attach copy of power of attorney, if any. The person filing this claim must sign it. Sign and print name other person authorized to file this claim and state address and telephone nur address above. Attach copy of power of attorney, if any.		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or im	prisonment for up to 5 years, or bo	th. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:
Fill in the name of the Debtor in the bankruptcy case, and the bankruptcy case number.
09-17331 Merit, LLC 09-17503 LB Somerset LLC

If your Claim is against more than one of the Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure ("FRBP") 2002(g).

I. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:
State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

Ja. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state the annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. 3507(a).
If any portion of your claim falls in one or more of the listed categories, check the appropriate box(cs) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

 Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9)

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankrupicy filling.

See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing clo Epiq Bankruptcy Solutions, LLC FDR Station, PO Box 5076 New York, NY 10150-5076

Secured Claim Under 11 U.S.C. §506(a)

Secured claim is one backed by a lien on property of the debtor. The claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to secoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a) Priority claims are certain categories of unsecured Claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-secount number, all but the initials of a minoe's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim
To receive acknowledgment of your filing, you
may either enclose a stamped self-addressed
envelope and a copy of this proof of claim, or you
may access the Claims Agent's system (http://www.lehmandocket.com) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.



P.Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370 (5) 2747016, 2747017 E-mail: office@ipv.lt www.zprinternational.com

July 24, 2009

Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076

Re: Case # 08-13555 (JMP)

BASIS FOR CLAIM

Since 1998, ZPR International sold its research to Oppenheimer Funds through Lehman Brothers for "soft dollars". These are brokerage commissions paid for stock trades by Oppenheimer Funds to the credit of ZPR International. A substantial unknown amount had been accrued on our behalf as future payments for our research. Upon presentation of our invoice, the invoice amount would be promptly paid to us from the prepaid credits of Oppenheimer Funds. (Updated agreement between Lehman Brothers and ZPR International is attached effective from Sept. 25, 2002.)

On September 9, 2008, we sent our invoice and we were repeatedly promised payment and told that the "check was mailed". It never arrived.

This money did not directly belong to Lehman Brothers, as Lehman Brothers was essentially the custodian of third party commissions paid for by Oppenheimer Funds for services provided by ZPR International and should have been residing in a special soft dollar account somewhere within Lehman Brothers upon which payments would have been drawn on behalf of Oppenheimer Funds. Payments were being made to us out of the account number 0000006926 located at Lehman Brothers Accounts Payable at 70 Hudson Street; Jersey City, NJ 07302.

Sincerely

Max Zavanelli President

United States Bankruptcy Court/Southe Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076	rn District of New York 3 Center	PRO	OF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors. Name of Debtor Against Which Claim is Held	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered) Case No. of Debtor	UNIQUE IDENTIFICATION NUMBER: 1000151475 Filed: USSC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 00000006530		
NOTE: This form should not be used to make at after the commencement of the case. A request i may be filed pursuant to 11 U.S.C. § 503. Addit a claim for Leinnan Programs Securities (See de	dann for an administrative expense arising or payment of an administrative expense orialy, this form should not be used to make inition on reverse side.)			
Name and address of Creditor: (and name and different from Creditor) LBH (CREDITOR.DBF,CREDN ZPR INTERNATIONAL INC. 1642 NORTH VOLUSIA AVENUE ATTN: MAX ZAVANELLI ORANGE CITY, FL 32763	address where notices should be sent if IUM)CREDNUM # 1000151475*****	Chock this box to indicate that this claim amends a previously filed claim. Court Claim Number: (If known) Filed on:		
Telephone number: 386 -725-117	mail Address: 2/2010041041144 ent (if different from above)	Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.		
Telephone number:	Email Address:	Check this box if you are the debtor or trustee in this case.		
1. Amount of Claim as of Date Case Filed: \$			under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). Wages, salaries or commissions (up to \$10,950), carned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). Contributions to an employee benefit plandate.	
2. Basis for Claim: TH. R. D. PRATY (See instruction #2 on reverse side.) 3. Last four digits of any number by which Ja. Debtor may have scheduled account.	ch creditor Identifies debtor: 6	926	IT U.S.C. § 507(a)(5). Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - IT U.S.C.	
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe:			\$ 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. \$ 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. \$ 507(a)().	
Value of Property: SAmount of arrearage and other charges SBa	Annual Interest Rate as of time case filed included in secured cla		Amount entitled to priority:	
Amount of Secured Claim: S		\$503(h)(0), \$ 1 // \$3.0		
6. Amount of Claim that qualifies as an (See instruction #6 on reverse side.) 7. Credits: The amount of all payments on 8. Decuments: Attach redacted copies of a orders, invoices, itemized statements of runnir Attach redacted copies of documents providin on reverse side.) If the documents are volumit DO NOT SEND ORIGINAL DOCUMENT SCANNING. If the documents are not available, please expl	y documents that support the claim, such a g accounts, contracts, judgments, mortgag, g evidence of perfection of a security intere- ious, attach a summary. S. ATTACHED DOCUMENTS MAY B	e of making this proof of claim. Is promissory notes, purchase es and security agreements. Ist. (See definition of "redacted"	FILED / RECEIVED JUL 2 8 2009	
7/2+/09 person authorized to file this above. Attach copy of power than the power of the power o	ing this claim must sign it. Sign and print name a claim and state address and telephone number if r of anomery, if any. MAX ZAVISHLA	different from the notice address	EPIQ BANKRUPTCY SOLUTIONS, LLC	

10/15/2002 14:51

51 LEHMAN + 913967757749 +3782731659

NO. 947

020

FROM : ZPR INT ATST

PAX NO. : +3782731659

Sep. 26 2002 12:00PM P1

Agreement Between ZPR International, Inc. And The Subscriber

WHEREAS, ZPR International, Inc. ("ZPR") provides certain Investment Data, defined as: models, methodologics, quantitative techniques, databases and reports ("Investment Data") which ZPR prepares and updates on a regular basis and which are available through ZPR's software and reports as well as other research services and reports ZPR may, from time to time prepare and provide; and

WHEREAS, LEHMAN BROTHERS ("Subscriber") desires to subscribe to due Investment Data and research services to have them provided on Subscriber's behalf to Oppenheimerfunds, Inc. ("OFI") which has been on a continuing basis since 1998.

NOW THUREFORE, it is hereby agreed as follows:

- ZPR provide the Investment Data and research services to OFI through the Subscriber in accordance with the working arrangement between OFI and ZPR since 1998.
- Subscriber will pay to ZPR fees for such Investment Data and research as approved by OFI under the general working arrangement between OFI and ZPR applicable to it.

The Subscriber is paying on behalf of OFI using soft dollar services.

 This Agreement is effective from the date hereof unless terminated by Agreement between OFI and ZPR or replaced with a more specific Agreement between OFI and ZPR.

Entered into this 25th day of September, 2002

Starrive

MAX ZAVANELLI PRESIDENT

Name & Title

For:

For:

ZPR International, Inc. Ukmerges Str. 41-513 Vilnius, I.T-2034 Lithuania 745 7th A

HUNUGYE. HY 10019



P. Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370(5) 2747016, 2747017 E-mail: office@ipv.lt www.zprinternational.com

September 9, 2008

Kimberley Potoczniak Lehman Brothers Commission Mgt. Group 745 7th Avenue, 16th Floor New York, NY 10019

Subject: Research Invoice #5 2008

Bill to: Lehman Bros.

On behalf of Oppenheimer Funds, Inc.

Ship to:

Dr. Marc Reinganum Oppenheimer Funds, Inc. Two World Financial Center 255 Liberty Street, 11th Floor New York, NY 10281-1008

For: Research Services

ICX + IE System on the OFI Universes + REITS

October/November/December 2008

Internet Database Updates
\$13,500

Total Research Services:

\$216,000

Please arrange payment to ZPR International, Inc. Due upon receipt. For your convenience, please send payment to:

Max Zavanelli 1642 N. Volusia Avenue Orange City, FL 32763

Thank You,

Max Zavanelli President

CC: Dr. Marc Reinganum, OFI Alvaro Arza, OFI Mary Ervolino, Lehman Brothers

H

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Facsimile: (212) 310-8007

Robert J. Lemons

Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

Debtors. : (Jointly Administered)

: -----X

NOTICE OF WITHDRAWAL OF DEBTORS' FORTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (NO DEBTOR CLAIMS) AS TO CERTAIN CLAIMANTS

PLEASE TAKE NOTICE that Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, "Debtors") are withdrawing without prejudice their Forty-Sixth Omnibus Objection to Claims (No Debtor Claims) [Dkt. No. 11584] solely with respect to the claims listed on Exhibit A annexed hereto. The Debtors reserve their rights to object to the claims listed on Exhibit A on any grounds in the future.

Dated: June 20, 2011 New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Facsimile: (212) 310-8007

Attorneys for Debtors and Debtors in Possession

Exhibit A

Claims for Which Objection Is Withdrawn Without Prejudice:

Claimant Name	Claim Number
ACTIV Financial Systems, Inc.	6085
Atlantic Forms and Systems Inc.	5634
Audio Incorporated	12543
A. M. Best Company	10424
Boilermaker Trust Claims	9807, 9814, 9815, 9817 and 9868
Dav-El Reservations System, Inc.	24929
Patricio Quinn	12565
ZPR International, Inc.	6530

08-13555-mg Doc 24631 Filed 01/09/12 Entered 01/25/12 14:05:51 Main Document Pg 20 of 38



ZPR INTERNATIONAL, INC.

P. Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370 (5) 2747016, 2747017 E-mail: info@zpr.lt www.zprinternational.com

January 20, 2011

Honorable James M. Peck Courtroom 601 One Bowling Green New York, New York 10004

Re: Lehman Brothers Holdings Inc., et al. Debtors
Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)
ZPR International Inc. Claim Number 6530
Originally filed: 7/28/2009

Classification and Amount:

ADMIN: \$216,000.00

Dear Judge Peck:

I am requesting permission to participate in a telephonic court appearance for the following hearing:

Notice of Adjournment of Debtors' Forty-sixth Omnibus Objection to Claims Originally scheduled December 22, 2010 and adjourned until March 3, 2011, at 10:00 a.m.

We believe there has been an unjust attempt to expunge our claim because we were not given a claim number or did not redundantly repeat the name of debtor in a box below where the name of debtor was already given. It says "if known" next to court claim number. No one told us our claim number and it was a catch 22. We can't get a claim number until you file a claim. We asked specifically of EPIQ Systems if our paperwork was in order and they said yes. We strongly oppose the debtor's objection.

I will be out of the country at this time (7 hours time difference) and will not be able to appear in person. The notice states that CourtCall, LLC must receive approval from your chambers before I can make a reservation.

Sincerely,

Max Zavanelli, President

CC: Weil Gotshal & Manges LLP 767 fifth Avenue New York, New York 10153 Attn: Shai Waisman, Esq.

> Weil Gotshal & Manges LLP 200 Crescent Ct., Suite 300 Dallas, TX 75201-6950 Attn: Erin Eckols





P. Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370 (5) 2747016, 2747017 E-mail: office@ipv.lt www.zprinternational.com

October 15, 2010

Honorable James M. Peck Courtroom 601 One Bowling Green New York, New York 10004

Re: Lehman Brothers Holdings Inc., et al. Debtors Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered) ZPR International Inc. Claim Number 6530

Originally filed:

7/28/2009

Classification and Amount:

ADMIN: \$216,000.00

Dear

We object to the request to disallow and expunge our claim. The objection was based on the fact that we inadvertently did not fill in the Case Number and Debtor name in the boxes on the form. This omission was probably made because our claim is against the lead Debtor and under the main claim number.

We are enclosing a new claim form with all the information.

Max Zavanelli, President

CC:

Weil Gotshal & Manges LLP

767 fifth Avenue

New York, New York 10153 Attn: Shai Waisman, Esq.

The Office of the United States Trustee for the Southern District of New York 33 Whitehall Street 21st Floor New York, New York 10004

Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.

Milbank, Tweed, Hadley & McCloy LLP 1 Chase Manhattan Plaza New York 10004

Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.

UNITED STA	ITES	BANK	ŒUI	TCY	COURT
SOUTHERN	DIST	RICT	OF I	VEW	YORK

In re

Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al.,

08-13555 (JMP)

Debtors.

(Jointly Administered)

LBH OMNI46 09-24-2010 (MERGE2,TXNUM2) 4000053191 MAIL ID *** 0033526413 *** BSIUSE: 80

ZPR INTERNATIONAL INC. 1642 NORTH VOLUSIA AVENUE ATTN: MAX ZAVANELLI ORANGE CITY, FL 32763

THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.

IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION, PLEASE CONTACT DEBTORS' COUNSEL, ERIK ENCARNACION, ESQ., AT 214-746-7700.

NOTICE OF HEARING ON DEBTORS' FORTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (NO DEBTOR CLAIMS)

CLAIM TO BE DISALLOWED & EXPUNGED					
Creditor Name and Address:	Claim Number:	6530			
ZPR INTERNATIONAL INC. 1642 NORTH VOLUSIA AVENUE	Date Filed:	7/28/2009			
ATTN: MAX ZAVANELLI ORANGE CITY, FL 32763	Classification and Amount:	ADMIN: \$ 216,000.00			

PLEASE TAKE NOTICE that, on September 24, 2010, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "<u>Debtors</u>") filed their Forty-Sixth Omnibus Objection to Claims (No Debtor Claims) (the "<u>Objection</u>") with the United States Bankruptcy Court for the Southern District of New York (the "<u>Bankruptcy Court</u>").

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that said claim violates the Bankruptcy Court's July 2, 2009 order setting forth the procedures for filing proofs of claim in these chapter 11 cases [Docket No. 4271], as it was submitted without specifying a case number or a Debtor against whom the claim is asserted. Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.

If you do NOT oppose the disallowance, expungement, reduction, or reclassification of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance, expungement, reduction, or reclassification of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written

A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at http://www.lehman-docket.com.

		•
United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076	PRO	OF OF CLAIM
In Re: Merit, LLC, Chapter 11 Case No. 09-17331 (JMP) In Re: LB Somerset LLC, Chapter 11 Case No. 0917503 (JMP) In Re: LB Preferred Somerset LLC, Chapter 11 Case No. 09-17505 (JMP)		
Name of Debtor Against Which Claim is Held Case No. of Debtor Lehman Bros. Hldg. Inc 08-13555 (JMP)		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		S FOR COURT USE ONLY
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) LBH (CREDITOR, DBF, CREDNUM) CREDNUM #1000151475 ZPR INTERNATIONAL INC.	Check this box to indicate that this claim amends a previously filed claim.	
1642 N. Volusia Ave Orange City, FL 32763 Attn: Max Zavanelli	Court Claim Number: 6530 (If known)	
max@zprinternational.com Telephone number:386-775-1177 Email Address:	Filed on: 7/28/2009	
Name and address where payment should be sent (if different from above)	☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
	Check this box if you are the debtor or trustee in this case.	
Telephone number: Email Address:		5. Amount of Claim Entitled to Priority
If all or part of your claim is secured, complete Item 4 below; however, if all of your citem 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §50. Check this box if claim includes interest or other charges in addition to the princi itemized statement of interest or additional charges.	3(b)(9), complete Item 6.	under 11 U.S.C. \$507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim:
Basis for Claim: Third Party Payment due (See instruction #2 on reverse side.)	•	U.S.C. § 507(a)(1)(A) or (a)(1)(B).
3. Last four digits of any number by which creditor identifies debtor: 6926 3a. Debtor may have scheduled account as: 6926 (See instruction #3a on reverse side.)		☐ Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11
 Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right requested information. 		U.S.C. § 507(a)(4), Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).
Nature of property or right of setoff: Real Estate Motor Vehicle Describe:	Other	Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C.
Value of Property: \$ Annual Interest Rate Amount of arrearage and other charges as of time case filed included in secured of Basis for perfection:	% claim, if any:	\$ 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. \$ 507(a)(8).
Amount of Secured Claim: \$ Amount Unsecured: \$		U.S.C. § 507(a)().
 Amount of Claim that qualifies as an Administrative Expense under 11 U.S. (See instruction #6 on reverse side.) 	C. §503(b)(9): \$	Amount entitled to priority:
		s
7. Credits: The amount of all payments on this claim has been credited for the purpt 8. Documents: Attach redacted copies of any documents that support the claim, sucl orders, invoices, itemized statements of running accounts, contracts, judgments, most Attach redacted copies of documents providing evidence of perfection of a security into "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY SCANNING. If the documents are not available, please explain:	n as promissory notes, purchase ages and security agreements. Erest. (See definition of	FOR COURT USE ONLY
Date: Oct. 15 Signature: The person filing this claim must sign it. Sign and print nam other person authorized to file this claim and state address and telephone naddress above. Attach copy of power of attorney, if any		
Penalty for presenting frauduler claim: Fine of up to \$500,000 or i	mprisonment for up to 5 years, or bo	th 18 11 S.C. 86 152 and 3571

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number: Fill in the name of the Debtor in the bankruptcy case, and the bankruptcy case n 09-17331 Merit, LLC 09-17503 LB Somerset LLC 09-17505 LB Preferred Somerset LLC

If your Claim is against more than one of the Debtors, complete a separate form for each Debtor. Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure ("FRBP") 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state the annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing. 5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a). If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9)

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form reducted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of

DEFINITIONS

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing clo Epiq Bankruptcy Solutions, LLC FDR Station, PO Box 5076 New York, NY 10150-5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien, A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Chim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured Claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been reducted when the person filing it has masked, edited out, or otherwise deleted, certain information A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financialaccount number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (http://www.lehmandocket.com) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy



P.Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370 (5) 2747016, 2747017 E-mail: office@ipv.lt www.zprinternational.com

July 24, 2009

Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076

Re: Case # 08-13555 (JMP)

BASIS FOR CLAIM

Since 1998, ZPR International sold its research to Oppenheimer Funds through Lehman Brothers for "soft dollars". These are brokerage commissions paid for stock trades by Oppenheimer Funds to the credit of ZPR International. A substantial unknown amount had been accrued on our behalf as future payments for our research. Upon presentation of our invoice, the invoice amount would be promptly paid to us from the prepaid credits of Oppenheimer Funds. (Updated agreement between Lehman Brothers and ZPR International is attached effective from Sept. 25, 2002.)

On September 9, 2008, we sent our invoice and we were repeatedly promised payment and told that the "check was mailed". It never arrived.

This money did not directly belong to Lehman Brothers, as Lehman Brothers was essentially the custodian of third party commissions paid for by Oppenheimer Funds for services provided by ZPR International and should have been residing in a special soft dollar account somewhere within Lehman Brothers upon-which-payments would have been drawn on behalf of Oppenheimer Funds. Payments were being made to us out of the account number 0000006926 located at Lehman Brothers Accounts Payable at 70 Hudson Street; Jersey City, NJ 07302.

Sincerely.

Max Zavanelli President

		•	
United States Bankruptcy Court/Soil Lehman Brothers Holdings Claims Proced c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PRO	OF OF CLAIM
In Re:	Chapter 11	UNIQUE IDENTIFICATION NUMB	ER: 1000151475
Lehman Brothers Holdings Inc., et al. Debtors.	Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Sc	outhern District of New York
Name of Debtor Against Which Claim is Held	Case No. of Debior		hers Holdings Inc., Et Al.
		08-	13555 (JMP) 0000006530
NOTE: This form should not be used to make the commencement of the case. A responsy be filed pursuant to 11 U.S.C. § 503. A a claim for Lehman Programs Securities (Se	te a claim for an administrative expense arising test for payment of an administrative expense additionally, this form should not be used to make e definition on reverse side.)		
different from Creditor)	and address where notices should be sent if	Check this box to indicate that this claim amends a previously filed claim.	
1642 NORTH VOLUSIA AVE		Court Claim	
ATTN: MAX ZAVANELLI ORANGE CITY, FL 32763		Number:	
0.00.0000.000.000		(If known)	
181-775	MAKED MA	Filed on:	
			-
Name and address where payment should	be sent (if different from above)	Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Telephone number:	Email Address:	Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case	Filed: 5 2/6,000	_	5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of
If all or part of your claim is secured, con	nplete Item 4 below; however, if all of your clai	m is unsecured, do not complete	your claim falls in one of the following
item 4. If all or part of your claim is entitled to p	riority, complete Item 5.		categories, check the box and state the amount.
The state of the s	Administrative Expense under 11 U.S.C. §503((b)(9), complete Item 6.	150000-107-999900
Check this box if all or part of your claim is based on a Derivative Contract.* Check this box if all or part of your claim is based on a Guarantee.*			Specify the priority of the claim:
*IF YOUR CLAIM IS BASED ON AM OR A GUARANTEE OF A DEBTOR FOLLOW THE DIRECTIONS TO CO	10UNTS OWED PURSUANT TO EITHER YOU MUST ALSO LOG ON TO http://www. OMPLETE THE APPLICABLE QUESTION OR YOUR CLAIM WILL BE DISALLOWE	W.lehman-claims.com AND	☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). ☐ Wages, salaries or commissions (up to
Check this box if claim includes int itemized statement of interest or addition	erest or other charges in addition to the principa al charges. Attach itemized statement of interes is a based on a Derivative Contract or Guarantee	al amount of the claim. Attach t or charges to this form or on	S10,950), earned within 180 days before fili of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).
2. Basis for Claim: THIRD PAGE (See instruction #2 on reverse side.)			☐ Contributions to an employee benefit plan- 11 U.S.C. § 507(a)(5). ☐ Up to \$2,425 of deposits toward purchase,
Last four digits of any number by 3a. Debtor may have scheduled a (See instruction #3a on revers)	ccount as: 6926	926	lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).
 Secured Claim (See instruction #4 Check the appropriate box if your conformation. 	on reverse side.) claim is secured by a lien on property or a right of		☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). ☐ Other - Specify applicable paragraph of 11
Nature of property or right of setoff Describe:	f: Real Estate Motor Vehicle	☐ Other	U.S.C. § 507(a)().
	Annual Interest Rate ges as of time case filed included in secured cla		Amount entitled to priority:
	Basis for perfection:		3
Amount of Secured Claim: \$	Amount Unsecured: S		
6. Amount of Claim that qualifies as (See instruction #6 on reverse side.)	Amount Unsecured: S_san Administrative Expense under 11 U.S.C.	§503(b)(9): 5 2/4, 630	
 Documents: Attach redacted copies orders, invoices, itemized statements of n Attach redacted copies of documents pro- on reverse side.) If the documents are vol 	ENTS. ATTACHED DOCUMENTS MAY B	is promissory notes, purchase es and security agreements. est. (See definition of "redacted"	FILED / RECEIVED
person authorized to fi	son filing this claim must sign it. Sign and print name a le this claim and state address and telephone number if power of anomey, if any.	f different from the notice address	JUL 2 8 2009
1-11 anago	power of symmey, if any. MAX 2AVALLE	- resident	

10/15/2002 14:51

LE-MAN + 913867757749 +3782731659

ND. 947

G022

FROM : ZPR INT ATST

FAX NO. : +3702731659

Sep. 26 2002 12:00PM P1

Agreement Between ZPR International, Inc. And The Subscriber

WHEREAS, ZPR International, Inc. ("ZPR") provides certain Investment Data, defined as: models, methodologics, quantitative techniques, databases and reports ("Investment Data") which ZPR prepares and updates on a regular basis and which are available through ZPR's software and reports as well as other research services and reports ZPR may, from time to time prapare and provide; and

WHEREAS, LEHMAN BROTHERS ("Subscriber") desires to subscribe to the Investment Data and research services to have them provided on Subscriber's behalf to Oppenheimerfunds, Inc. ("OFI") which has been on a continuing basis since 1998.

NOW THUREFORE, it is hereby agreed as follows:

- ZPR provide the Investment Data and research services to OFI through the Subscriber in accordance with the working arrangement between OFI and ZPR since 1998.
- Subscriber will pay to ZPR fees for such Investment Data and research as approved by OFI under the general working arrangement between OFI and ZPR applicable to it.

The Subscriber is paying on behalf of OFI using soft dollar services.

 This Agreement is effective from the date hereof unless terminated by Agreement between OFI and ZPR or replaced with a more specific Agreement between OFI and ZPR.

Entered into this 25th day of September, 2002

Service Date

MAX ZAVANELLI PRESIDENT
Name & Title

For:

ZPR International, Inc. Ukmerges Str. 41-513 Vilnius, I.T-2034 Lithuania

For:

Johnan Brothers

745 7th Are

Third Floor

New York, HM 10019



P. Luksio Str. 32, 5th Floor
LT-08222 Vilnius, Lithuania
Tel/Fax: +370(5) 2747016, 2747017
E-mail: office@ipv.lt
www.zprinternational.com

September 9, 2008

Kimberley Potoczniak Lehman Brothers Commission Mgt. Group 745 7th Avenue, 16th Floor New York, NY 10019

Subject: Research Invoice #5 2008

Bill to: Lehman Bros.

On behalf of Oppenheimer Funds, Inc.

Ship to:

Dr. Marc Reinganum
Oppenheimer Funds, Inc.
Two World Financial Center
255 Liberty Street, 11th Floor
New York, NY 10281-1008

For: Research Services

ICX + IE System on the OFI Universes + REITS	\$202,500
October/November/December 2008	
Internet Database Updates	\$13,500

Total Research Services:

\$216,000

Please arrange payment to ZPR International, Inc. Due upon receipt. For your convenience, please send payment to:

Max Zavanelli 1642 N. Volusia Avenue Orange City, FL 32763

I hank You,

Max Zavanelli President

CC: Dr. Marc Reinganum, OFI Alvaro Arza, OFI Mary Ervolino, Lehman Brothers



P 646 282 2500 F 646 282 2501 757 THIRD AVENUE, NEW YORK, NY 10017 WWW.EPIQSYSTEMS.COM



**** LBH CLMLTR (MERGE2,TXNUM2) 4000053191 ****
ZPR INTERNATIONAL INC.
1642 NORTH VOLUSIA AVENUE
ATTN: MAX ZAVANELLI
ORANGE CITY, FL 32763

September 16, 2009

ACKNOWLEDGEMENT OF RECEIPT OF PROOF OF CLAIM

This letter serves as acknowledgement that the claim identified below has been recorded by Epiq Bankruptcy Solutions, LLC, the court-approved claims agent, on the claims register in the LEHMAN BROTHERS HOLDINGS INC. case. To ensure that your claim has been recorded correctly, please review the following information:

Debtor:

NO DEBTOR ASSERTED BY CREDITOR

Case Number:

NO CASEZ99

Creditor:

ZPR INTERNATIONAL INC.

Date Received:

07/28/2009

Claim Number:

6530

Please note that nothing in this Acknowledgement should be construed to mean or imply that your claim is being allowed. The Debtor may elect to object to the identified claim on various grounds.

We also strongly encourage you to review your proof of claim on our website at http://chapter11.epiqsystems.com/LBH. To find your imaged claim, click on the "Filed Claims & Schedules" icon at the top of the page, type in your claim number in the "Claim #" field, and click "Search". Additionally, you may search for your claim by typing in your name in the appropriate search field.

If you have any questions, please contact us at 646-282-2400 or via our contact form on our website at http://www.epiq11.com/contact.aspx. Please be sure to specify the client name about which you are inquiring.

EPIQ BANKRUPTCY SOLUTIONS, LLC





P.Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370 (5) 2747016, 2747017 E-mail: office@ipv.lt www.zprinternational.com

July 24, 2009

Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076

Re: Case # 08-13555 (JMP)

BASIS FOR CLAIM

Since 1998, ZPR International sold its research to Oppenheimer Funds through Lehman Brothers for "soft dollars". These are brokerage commissions paid for stock trades by Oppenheimer Funds to the credit of ZPR International. A substantial unknown amount had been accrued on our behalf as future payments for our research. Upon presentation of our invoice, the invoice amount would be promptly paid to us from the prepaid credits of Oppenheimer Funds. (Updated agreement between Lehman Brothers and ZPR International is attached effective from Sept. 25, 2002.)

On September 9, 2008, we sent our invoice and we were repeatedly promised payment and told that the "check was mailed". It never arrived.

This money did not directly belong to Lehman Brothers, as Lehman Brothers was essentially the custodian of third party commissions paid for by Oppenheimer Funds for services provided by ZPR International and should have been residing in a special soft dollar account somewhere within Lehman Brothers upon-which-payments would have been drawn on behalf of Oppenheimer Funds. Payments were being made to us out of the account number 0000006926 located at Lehman Brothers Accounts Payable at 70 Hudson Street; Jersey City, NJ 07302.

Sincerely

Max Zavanell

President

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076			PROOF OF CLAIM	
In Re:		Chapter 11	UNIQUE IDENTIFICATION NUMB	ER: 1000151475
Lehman Brothers	Lehman Brothers Holdings Inc., et al. Case No. 08-13555 (JMP) Debtors. (Jointly Administered)		Filed: USBC - Southern District of New York	
Name of Debtor Against Which Claim is Held Case No. of Debtor		Lehman Brothers Holdings Inc., Et Al. 08-13555 (JAP) 0000006530		
may be filed pursua	hould not be used to make a e ment of the case. A request fo at to 11 U.S.C. § 503. Additi Programs Securities (See del	ham for an administrative expense ansing or payment of an administrative expense onaly, this form should not be used to make inition on reverse side.)		
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) LBH (CREDITOR.DBF,CREDNUM)CREDNUM # 1000151475***** ZPR INTERNATIONAL INC. 1642 NORTH VOLUSIA AVENUE ATTN: MAX ZAVANELLI ORANGE CITY, FL 32763			Check this box to indicate that this claim amends a previously filed claim.	
			Court Claim	
			Number:	
			(If known)	
MAXIO .			Filed on:	
Telephone number: 386-725-117 mail Address: 2/201001410 William			1	
Name and address where payment should be sent (if different from above)			Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Telephone number	- F	mail Address:	Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case Filed: 5 2/6,000				5. Amount of Claim Entitled to Priority
If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete				under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim:
item 4. If all or part of your claim is entitled to priority, complete Item 5.				
If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. Check this box if all or part of your claim is based on a Derivative Contract.*				
Check this box if all or part of your claim is based on a Guarantee.*				
*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.				□ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). □ Wages, salaries or commissions (up to S10,950), carned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). □ Contributions to an employee benefit plan-11 U.S.C. § 507(a)(5). □ Up to \$52,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C.
Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is a based on a Derivative Contract or Guarantee.				
2. Basis for Claim: THIRD PRATY PAYMENT DUE (See instruction #2 on reverse side.)				
3. Last four digits of any number by which creditor identifies debtor: 6926 Ja. Debtor may have scheduled account as: 6926				
(See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)				§ 507(a)(7). Taxes or penalties owed to governmental
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: Real Estate Motor Vehicle Other				units - 11 U.S.C. § 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. § 507(a)().
Describe:				
Value of Property: S Annual Interest Rate % Amount of arrearage and other charges as of time case filed included in secured claim, if any: Basis for perfection:				Amount entitled to priority:
Amount of Secured Claim: S Amount Unsecured: S				
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): § 2/6, 650 (See instruction #6 on-reverse side.)				•
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:				FILED / RECEIVED
				JUL 2 8 2009
Date:		ing this claim must sign it. Sign and print name as claim and state address and telephone number if of ayoney, if any. MAX ZAVIA/LLL.		EPIQ BANKRUPTCY SOLUTIONS, LLC
1.7-1		della MAX 27V13/EZZ		
	PERMITY INF RESCONTING TONE	milent claims blue of the to \$500 000 or in	innegament for up to 5 years or had	n IN II S F SE 157 and 7571

10/15/2002 14:51

LEHMAN + 913867757749 +3782731659

NO. 947

P02

FROM : ZPR INT ATST

FAX NO. : +3702731659

Sep. 26 2002 12:00PM P1

Agreement Between ZPR International, Inc. And The Subscriber

WHEREAS, ZPR International, Inc. ("ZPR") provides certain Investment Data, defined as: models, methodologics, quantitative techniques, databases and reports ("Investment Data") which ZPR prepares and updates on a regular basis and which are available through ZPR's software and reports as well as other research services and reports ZPR may, from time to time prapare and provide; and

WHEREAS, LEHMAN BROTHERS ("Subscriber") desires to subscribe to the Investment Data and research services to have them provided on Subscriber's behalf to Oppenheimerfunds, Inc. ("OFI") which has been on a continuing basis since 1998.

NOW THUREFORE, it is hereby agreed as follows:

- ZPR provide the Investment Data and research services to OFI through the Subscriber in accordance with the working arrangement between OFI and ZPR since 1998.
- Subscriber will pay to ZPR fees for such Investment Data and research as approved by OFI under the general working arrangement between OFI and ZPR applicable to it.

The Subscriber is paying on behalf of OFI using soft dollar services.

3. This Agreement is effective from the date hereof unless terminated by Agreement between OFI and ZPR or replaced with a more specific Agreement between OFI and ZPR.

Entered into this 25th day of September, 2002

Signature Date

MAX ZAVANELLI PRESIDENT
Name & Title

For:

ZPR International, Inc. Ukmerges Str. 41-513 Vilnius, I.T-2034 Lithuania For:

Jehman Brothers 7457th And Third Floor

HUN VOYE, HY 10019.



P. Luksio Str. 32, 5th Floor LT-08222 Vilnius, Lithuania Tel/Fax: +370(5) 2747016, 2747017 E-mail: office@ipv.lt www.zprinternational.com

September 9, 2008

Kimberley Potoczniak Lehman Brothers Commission Mgt. Group 745 7th Avenue, 16th Floor New York, NY 10019

Subject: Research Invoice #5 2008

Bill to: Lehman Bros.

On behalf of Oppenheimer Funds, Inc.

Ship to:

Dr. Marc Reinganum
Oppenheimer Funds, Inc.
Two World Financial Center
255 Liberty Street, 11th Floor
New York, NY 10281-1008

For: Research Services

ICX + IE System on the OFI Universes + REITS \$202,500

October/November/December 2008
Internet Database Updates \$13,500

Total Research Services:

\$216,000

Please arrange payment to ZPR International, Inc. Due upon receipt. For your convenience, please send payment to:

Max Zavanelli 1642 N. Volusia Avenue Orange City, FL 32763

Thank You,

Max Zavanelli President

CC: Dr. Marc Reinganum, OFI
Alvaro Arza, OFI
Mary Ervolino, Lehman Brothers

Lehman (Verbal Correspondence)

- Sept 21, 2009 Left message at 646-282-2400 (Epiq) in regards to the acknowledgement of the receipt of proof of claim.
- Sept 22, 2009 Lane from Epiq returned call, and informed that all claims can be found on company's website: www.lehman-docket.com
- Sept 22, 2009 Called back and spoke with a Samantha (Epiq) to be sure that all required documents were received. She stated that everything looked in order at that time.
- Feb. 2, 2011 Spoke with Stacy Lutkus in regards to the telephonic court call @ 888-882-6878. She informed that we did have permission to participate in the court hearing scheduled for March 3, 2011.
- June 27, 2011 called Erin Eckols to verify that the notice of withdrawal of objection was correct. She stated at that time that the objection had been withdrawn, but that it could still be objected later in the process.
- Oct. 31, 2011 called Epiq in regards to voting instructions and spoke with Danielle (id 1013) to verify what needed to be specified in the claim amount. She informed that it was not for our actual claim of \$216,000 but 1 as for per vote share amount.
- Jan. 4, 2012 called and spoke with Jessica at Epiq (10:31am) in regards to a letter received for requested documents for Certification regarding Status. We had sent a photocopy of the W8-BEN, they sent a new request asking for an original signed document. This needed to be returned by the 30th of Dec. 2011. My question to Jessica was how was I to do that when I didn't receive until Jan 4th, 2012. The postmark on the envelope was dated Dec. 27, 2011. Jessica checked with a superviser and told me to send in a letter of explanation and a copy of the envelope showing the postmark date. She also said that she escalated the call and was leaving it open so that when the information was received it could be properly documented.

| Print | Close |

heidi

To: erin.eckols@weil.com

From: max [+] 30 Dec 2010 - 00:43:25 +0100

Cc: heidi

▶ Reply | Reply All | Forward | Unread

Subject: Re: RE: Lehman claim

▶ Normal

I



thank you for your kind reply.

Yes.. we got the first objection and refiled. I thought this was a new objection. Our paperwork is now in order thanks to our refiling in October immediately upon being notified.

I note that when we originally filed with Epic in 2009 we asked them directly if our paperwork was correct and they said yes.

Again I thank for communication with me directly as I am rarely in the United States.

I must say that I do not know who exactly the "debtors" are. However our claim should have high priority. We never lent or invested any money to Lehman. Lehman was only a third pary conveying a payment from our client Oppenheimer funds. If we would go through a discovery process, we would find a large amount of money paid to Lehman on our behalf for our research and probably other Oppenheimer clients as well Oppenheimer informed us there was a large credit balance in their account from their trading for us and we should submit our invoice in early September when rumors were starting. Our Lehman contact said our check had been sent, but it wasn't and another Lehman contact earlier said they would pay us without delay.

This was money sitting in an account earmarked specifically for us for services rendered. Lehman was the primary trader for Oppenheimer Funds and ZPR International was the primary provider of research for the 21 billion they had under management using our models. We certaintly never considered this money at risk. My experience with other soft dollar arrangements like Fidelity who we also sold our research with there would have been a huge surplus balance built up over many years on our behalf.

I assume therefore since our paperwork is now in order there can be no objection for that reason. Please let us know if there is still an objection because we did not have a case number (never provided to us) or didn't repeat in the box below the name Lehman Brothers Holdings which is directly above with an "RE:" We sent you the original and the subsequent filing.

The entire matter is of course a tragedy for many. But at Lehman, there has to be an internal accounting that says these funds are ours and did not belong to Lehman. I had many friends at Lehman and they all lost their jobs.

I will try to participate in the phone in on March 3 from where ever I am at the time. Hopefully not stuck in some airport.

Max Zavanelli President **ZPR Intenational**

Heidi.. please note we have to pay some fee to partcipate. Please arrange.

"Eckols, Erin" wrote the following message:

Mr. Zavanelli and Ms. Belcher:

Thank you for your emails.

As a preliminary matter, I identified myself as counsel for the Debtors in the email correspondence I sent you on November

24, 2010 and December 28, 2010 and the letter I sent to you on December 16, 2010. Moreover, when Mr. Encarnacion was handling the matter, he identified himself as counsel to the Debtors in his email to you on December 7, 2010. In addition, page 2 of the notice that you received regarding the Objection identified Weil, Gotshal & Manges as counsel to the Debtors as did the formal notices of adjournment that you have been served with.

Moreover, you received notice, dated September 24, 2010, of the Objection and filed a response thereto on October 22, 2010. The response appears on the docket at entry no. 12397. Thus, I am a bit confused as to your statement that you were not aware of the Objection that had been made to the ZPR Claim. Page 2 of the notice included instructions on how to obtain a complete copy of the Objection, which is publicly available at http://www.lehman-docket.com. I attached a copy of the Objection to my December 28 email to you as a courtesy. If you did not previously have a copy of the Objection, you could have obtained one by following the instructions on the notice.

Further, as counsel to the Debtors, we cannot assist you in locating counsel, and we cannot act on your behalf with the Court. Sending claims to us is not a valid way of filing or amending a proof of claim in these chapter 11 cases, and we cannot accept them. The site http://www.lehman-docket.com has information regarding proofs of claim that you may find helpful in that regard.

Next, Heidi's email was missing the attachment, but I have a copy of your response as it was filed on the docket as referenced above.

Finally, the hearing on the Objection as to the ZPR Claim is set for March 3, 2011. In the meantime, the Debtors are reviewing your response to determine if they will proceed with the Objection as to the ZPR Claim or if they will withdraw it without prejudice.

If you have any additional questions, please do not hesitate to contact me.

Best regards, Erin

Erin Eckols

Weil, Gotshal & Manges LLP 200 Crescent Court, Suite 300 Dallas, TX 75201-6950 erin.eckols@weil.com +1 214 746 7734 Direct +1 214 746 7777 Fax

----Original Message----

From: 'Heidi Belcher' [mailto:heidi@zprinternational.com]

Sent: Wednesday, December 29, 2010 7:39 AM

To: Eckols, Erin

Subject: Re: RE: Lehman claim

Dear Mr. Eckols:

Mr. Zavanelli asked that I forward you the copy of the letter we sent to Judge James Peck. (cc: WeilGotshal & Manges LLP; The Office of the US Trustee for the Southern District of New York; Milbank, Tweed, Hadley & McCloy LLP). This includes our revised claim as well as our original filing. Your office should have received a copy.

Kind Regards, Heidi Belcher Administrative Assistant

Max Zavanelli wrote the following message :

Dear Mr: Eckols:

Thank you. No I did not know you were representing the debtors.

This is also the first time we have seen the document below.

We were originally informed our filing was in order and we immediately refiled.

I have no experience at all in these matters.

We obviously greatly disagree. Do we now have to hire counsel and

sue to get this right?

This is the first time we have been notified so we have a most serious objection to the debtors objection.

And I still don't understand what is missing exactly from our claim. For 13 years we sold our research through Lehman Brothers to third parties for commisions dollars.

I am reading #8.. "you must indicate the specific debtor" In our filing we included our agreement with Lehman.

Heidi.. pull up our filing and see what we sent ... see page 5 ..item 13.

Thank you for your patience.. but this is news to us. Please advise us where to get adequate counsel and representation and advise the court that only now we have seen this and we amend whatever paperwork is necessary to have a proper claim... we though we already did that.

thank you

"Eckols, Erin" wrote the following message :

Dear Mr. Zavanelli --

Thank you for the email below. As you are aware, we represent Lehman Brothers Holdings, Inc. and its affiliated debtors (collectively, the "Debtors") in their chapter 11 cases. In the Debtors' Forty-Sixth Omnibus Objection to Claims (the "Objection"), the Debtors object to ZPR International, Inc.'s claim 6530 (the "ZPR Claim") because it violates the Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim (the "Bar Date Order"). Specifically, the Bar Date Order requires that proofs of claim specify the case name and debtor against which the claim was being asserted, and the ZPR Claim does not include this information. For your convenience, a copy of the Objection is attached hereto.

As you referenced, the hearing on the Objection as to the ZPR Claim has been adjourned to March 3, 2011. As set forth in the notice regarding the Objection that you received, you may participate in a hearing telephonically provided that you comply with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committees), which can be found on the Court's website at www.nysb.uscourts.gov. They are also attached hereto.

In the interim, the Debtors are continuing to review ZPR's response to the Objection and deciding how to proceed. If there is a further adjournment of the hearing, you will be notified.

If you have any additional questions, please do not hesitate to contact me.

Best regards,

Erin Eckols

Weil, Gotshal & Manges LLP 200 Crescent Court, Suite 300 Dallas, TX 75201-6950 erin.eckols@weil.com +1 214 746 7734 Direct +1 214 746 7777 Fax

----Original Message----

From: 'Max Zavanelli' [mailto:max@zprinternational.com]

Sent: Wednesday, December 22, 2010 5:47 AM

To: Eckols, Erin Subject: Lehman claim

Dear Mr./Ms Eckols:

I am in receipt of your express mail of December 16 to Lithuania informing us of an Adjournment to March 3, 2011.

I do not however understand what is the objection of the Debtor's to our claim. Earlier there was an error in completing the forms but I believe that was corrected.

We have no information at all of why our claim has an objection.

My assistant in the US, Heidi, has been helping me with this.

I will be in asia on March 3.. 12 hours time difference. How can I participate and how do we find out what is the objection? Our business is worldwide but not directly in the United States.

Lehman had received money on our behalf from Oppenheimer Funds to pay us for our research. This was a long term contract in its 12th year.

They told us the check had been mailed and everything had been approved.

It was our money and they were only the transferee since we were not a broker. They had sold our research, got paid when we did the work, and then didn't pay us.

PLease kindly explain what the objection is about and what we need to do.

thank you

Max Zavanelli President ZPR International

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--- attachment --- Filer [DropBox] : -1.pdf
--- attachment --- Filer [DropBox] : 46thOmni.pdf
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--- attachment: Lehman Claim 6530_refile_20101015_Judge Peck.pdf --- Follow this link: http://www.zprinternational.net/cgi-bin/getfile.cgi? id=11812936299451&size=1355117&title=Lehman+Claim+6530_refile_20101015_Judge+Peck.pdf&owner=cache&confirm=1

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